

**UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF LOUISIANA**

**SUPERSEDING INDICTMENT FOR MAIL FRAUD AND WIRE FRAUD**

<b>UNITED STATES OF AMERICA</b>	*	<b>CRIMINAL NO. 10-094</b>
<b>v.</b>	*	<b>SECTION: “K” MAG-1</b>
<b>ANTHONY TULLI</b>	*	<b>VIOLATION: 18 U.S.C. § 1341</b>
		<b>18 U.S.C. § 1343</b>
	*	<b>18 U.S.C. § 2</b>
*	*	*

The Grand Jury charges that:

**COUNT 1**

**A. AT ALL TIMES MATERIAL HEREIN:**

1. The defendant, **ANTHONY TULLI**, then a certified public account, resident of Mandeville, Louisiana, conducted a bookkeeping business under the name “Two Dagos in Heat” (“T.D.I.H.”), with it’s principal place of business in Mandeville, Louisiana.

2. ABC, LLC (hereinafter ABC), a business known to the Grand Jury, was a hair cutting salon, with locations in Mandeville and Covington, Louisiana.

3. DEF, LLC (hereinafter DEF), a business known to the Grand Jury, was an oil field consulting business, with branches in Covington, Louisiana and Texas.

**B. THE SCHEME TO DEFRAUD ABC**

Beginning at a time unknown, but sometime during 1999 and continuing through on or about April 2005, defendant **ANTHONY TULLI** contracted with ABC to provide payroll services for the two salon locations in Mandeville and Covington. Defendant **ANTHONY TULLI**, then a certified public accountant licensed in the State of Louisiana, agreed to, for a fee, submit weekly invoices for payroll and taxes to ABC, and **TULLI** was to, among other things, issue payroll checks to ABC employees and withhold a variety of state and federal taxes, including state and federal income taxes, state and federal unemployment withholdings as well as federal social security and medicare withholdings. **TULLI** was to forward these taxes to the appropriate taxing authorities.

Instead of providing the service as contracted, defendant **ANTHONY TULLI** devised a scheme and artifice to defraud ABC, by failing to submit the majority of the withholdings to the proper taxing authorities and stealing monies. It was a further part of the scheme and artifice that defendant, **ANTHONY TULLI** listed his address as the point of contact with the various taxing authorities, as said authorities sent deficiency notices to ABC when taxes were not paid. It was further a part of the scheme and artifice to defraud for defendant **ANTHONY TULLI** in order to hide his thefts of monies which should have been paid to

the proper taxing authorities, had the deficiency notices sent to his business address, not the victim business, thus disguising the scheme, and allowing it to continue. **TULLI** failed to submit at least \$40,000.00 in various state and federal taxes.

**C. THE MAILING**

On or about April 12, 2005, in the Eastern District of Louisiana, defendant **ANTHONY TULLI**, having devised the above described scheme and artifice to defraud, for purposes of executing the aforesaid scheme and artifice to defraud ABC, and attempting to do so, knowingly and willfully caused to be delivered by the United States Postal Service, according to the direction thereon, in the Eastern District of Louisiana, mail matter in the form of a State of Louisiana Delinquent Tax Notice to **ANTHONY TULLI's** business address in Mandeville, Louisiana instead of the victim business, in order to hide and conceal his scheme and artifice to defraud.

**COUNTS 2 THROUGH 46**

**A. AT ALL TIMES MATERIAL HEREIN:**

The allegations contained in Count One Part A are hereby incorporated and realleged by reference.

**B. THE SCHEME TO DEFRAUD DEF**

Beginning at a time unknown, but from in or around May of 2007 to in or around March of 2008, in the Eastern District of Louisiana and elsewhere, the defendant **ANTHONY TULLI** knowingly devised and intended to devise a scheme and artifice to defraud DEF and obtain money and property by means of false and fraudulent pretenses,

representations and promises by willfully and intentionally inflating various taxes and fees on invoices sent to DEF.

It was further part of the scheme and artifice to defraud that defendant **ANTHONY TULLI** contracted with DEF to provide payroll services for the corporation. Defendant **ANTHONY TULLI**, then a certified public accountant licensed in the State of Louisiana, agreed to, for a fee, submit bi-weekly invoices for payroll and taxes to DEF, and **TULLI** was to, among other things, issue payroll checks to DEF employees and withhold a variety of state and federal taxes, including state and federal income taxes, state and federal unemployment withholdings as well as federal social security and medicare withholdings. **TULLI** was to forward these taxes to the appropriate taxing authorities.

It was a further part of the scheme and artifice to defraud DEF that the defendant, **ANTHONY TULLI**, fraudulently inflated Louisiana unemployment taxes, and federal unemployment taxes, and FICA by submitting false invoices to DEF representing the falsely inflated amounts.

It was a further part of the scheme and artifice that defendant **ANTHONY TULLI** caused payroll information to be transmitted to him by DEF, using the interstate wire system so he could prepare the fraudulently inflated invoices. **TULLI** stole approximately \$170,000.00 from DEF using the interstate wire system.

**C. THE EXECUTION OF THE SCHEME TO DEFRAUD DEF AND WIRE TRANSMISSION**

From in or around May of 2007 to in or around March of 2008 and specifically on the dates listed below in the Eastern District of Louisiana and elsewhere, **ANTHONY TULLI**, for the purpose of executing and attempting to execute the scheme and artifice to defraud and for obtaining money, knowingly transmitted and caused to be transmitted in interstate commerce from Louisiana to DEF payroll in Florida and Georgia by means of a wire communication, certain signs, signals, and sounds, that is information which allowed defendant **ANTHONY TULLI** to falsely inflate various taxes and steal the excess amount as listed below:

<b>COUNT</b>	<b>DATE</b>	<b>FROM</b>	<b>TO</b>	<b>USE OF WIRE</b>
2	5-29-2007	Louisiana	Fort Lauderdale, FL Atlanta, GA	Payroll Information
3	5-29-2007	Louisiana	Fort Lauderdale, FL Atlanta, GA	Payroll Information
4	6-11-2007	Louisiana	Fort Lauderdale, FL Atlanta, GA	Payroll Information
5	6-13-2007	Louisiana	Fort Lauderdale, FL Atlanta, GA	Payroll Information
6	7-9-2007	Louisiana	Fort Lauderdale, FL Atlanta, GA	Payroll Information
7	7-10-2007	Louisiana	Fort Lauderdale, FL Atlanta, GA	Payroll Information
8	7-23-2007	Louisiana	Fort Lauderdale, FL Atlanta, GA	Payroll Information
9	8-6-2007	Louisiana	Fort Lauderdale, FL Atlanta, GA	Payroll Information
10	8-6-2007	Louisiana	Fort Lauderdale, FL Atlanta, GA	Payroll Information
11	8-6-2007	Louisiana	Fort Lauderdale, FL Atlanta, GA	Payroll Information
12	8-6-2007	Louisiana	Fort Lauderdale, FL Atlanta, GA	Payroll Information

<b>COUNT</b>	<b>DATE</b>	<b>FROM</b>	<b>TO</b>	<b>USE OF WIRE</b>
13	8-20-2007	Louisiana	Fort Lauderdale, FL Atlanta, GA	Payroll Information
14	8-31-2007	Louisiana	Fort Lauderdale, FL Atlanta, GA	Payroll Information
15	8-31-2007	Louisiana	Fort Lauderdale, FL Atlanta, GA	Payroll Information
16	9-17-2007	Louisiana	Fort Lauderdale, FL Atlanta, GA	Payroll Information
17	10-1-2007	Louisiana	Fort Lauderdale, FL Atlanta, GA	Payroll Information
18	10-3-2007	Louisiana	Fort Lauderdale, FL Atlanta, GA	Payroll Information
19	10-3-2007	Louisiana	Fort Lauderdale, FL Atlanta, GA	Payroll Information
20	10-15-2007	Louisiana	Fort Lauderdale, FL Atlanta, GA	Payroll Information
21	10-15-2007	Louisiana	Fort Lauderdale, FL Atlanta, GA	Payroll Information
22	10-16-2007	Louisiana	Fort Lauderdale, FL Atlanta, GA	Payroll Information
23	10-26-2007	Louisiana	Fort Lauderdale, FL Atlanta, GA	Payroll Information

<b>COUNT</b>	<b>DATE</b>	<b>FROM</b>	<b>TO</b>	<b>USE OF WIRE</b>
24	10-29-2007	Louisiana	Fort Lauderdale, FL Atlanta, GA	Payroll Information
25	10-29-2007	Louisiana	Fort Lauderdale, FL Atlanta, GA	Payroll Information
26	11-12-2007	Louisiana	Fort Lauderdale, FL Atlanta, GA	Payroll Information
27	11-13-2007	Louisiana	Fort Lauderdale, FL Atlanta, GA	Payroll Information
28	11-26-2007	Louisiana	Fort Lauderdale, FL Atlanta, GA	Payroll Information
29	12-5-2007	Louisiana	Fort Lauderdale, FL Atlanta, GA	Payroll Information
30	12-10-2007	Louisiana	Fort Lauderdale, FL Atlanta, GA	Payroll Information
31	12-21-2007	Louisiana	Fort Lauderdale, FL Atlanta, GA	Payroll Information
32	1-2-2008	Louisiana	Fort Lauderdale, FL Atlanta, GA	Payroll Information
33	1-7-2008	Louisiana	Fort Lauderdale, FL Atlanta, GA	Payroll Information
34	1-10-2008	Louisiana	Fort Lauderdale, FL Atlanta, GA	Payroll Information

<b>COUNT</b>	<b>DATE</b>	<b>FROM</b>	<b>TO</b>	<b>USE OF WIRE</b>
35	1-18-2008	Louisiana	Fort Lauderdale, FL Atlanta, GA	Payroll Information
36	1-21-2008	Louisiana	Fort Lauderdale, FL Atlanta, GA	Payroll Information
37	1-29-2008	Louisiana	Fort Lauderdale, FL Atlanta, GA	Payroll Information
38	2-4-2008	Louisiana	Fort Lauderdale, FL Atlanta, GA	Payroll Information
39	2-4-2008	Louisiana	Fort Lauderdale, FL Atlanta, GA	Payroll Information
40	2-12-2008	Louisiana	Fort Lauderdale, FL Atlanta, GA	Payroll Information
41	2-18-2008	Louisiana	Fort Lauderdale, FL Atlanta, GA	Payroll Information
42	2-21-2008	Louisiana	Fort Lauderdale, FL Atlanta, GA	Payroll Information
43	3-3-2008	Louisiana	Fort Lauderdale, FL Atlanta, GA	Payroll Information
44	3-13-2008	Louisiana	Fort Lauderdale, FL Atlanta, GA	Payroll Information
45	3-17-2008	Louisiana	Fort Lauderdale, FL Atlanta, GA	Payroll Information

COUNT	DATE	FROM	TO	USE OF WIRE
46	3-26-2008	Louisiana	Fort Lauderdale, FL Atlanta, GA	Payroll Information

All in violation of Title 18, United States Code, Sections 1343 and 2.

A TRUE BILL:

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FOREPERSON

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JIM LETTEN  
United States Attorney  
Louisiana Bar Roll Number 8517

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JAN MASELLI MANN  
First Assistant United States Attorney  
Louisiana Bar Roll Number 9020

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CARTER K. D. GUICE, Jr.  
Assistant United States Attorney  
Louisiana Bar Roll Number 16771

New Orleans, Louisiana  
February 3, 2011